

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1379 of 2024

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Suman Devi (A Sole Proprietorship Firm) having its registered address at Ms. Suman Devi W/o Shri Sarvindra Singh, Mohsinpur, Khusrupur, Patna Bihar 803202 through its sole proprietor Ms. Suman Devi, Female, aged about 48 W/o Shri Sarvindra Singh, Mohsinpur, Khusrupur, Patna, Bihar 803202

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No.46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. Joint Commissioner (Appeals) of CGST and CX (Appeals), Patna, Central Revenue Building, Dist-Patna-800001.
3. Assistant Commissioner of CGST, Central Revenue Building, P.S.-Kotwali, Dist-Patna-800001.
4. Additional Commissioner /Superintendent CGST, Patna City East, P.S.-Sultanganj, Dist-Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sanjeev Kumar Singh, Advocate
For the UOI	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJIV ROY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 02-02-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-2 order passed on 28.01.2020.

2. Admittedly, there is an appellate remedy which the petitioner availed with gross delay.

3. Section 107 of the Bihar Goods and Services Tax Act, 2017 ("BGST Act" hereafter) permits an appeal to be filed



within three months and also apply for delay condonation with satisfactory reasons within a further period of one month. We have to take into account the saving of limitation granted by the Hon'ble Supreme Court in *Suo Motu Writ Petition (C) No. 3 of 2020, In Re: Cognizance For Extension of Limitation*, therein, due to the pandemic situation limitation was saved between 15.03.2020 till 28.02.2022. It was also directed that an appeal could be filed within ninety days from 01.03.2022. Here, the order impugned in the appeal was dated 28.01.2020. An appeal was to be filed on or before 30.06.2022 as permitted by the Hon'ble Supreme Court and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 05.11.2023, after about one year five months from the date on which even the extended limitation period expired. In the above circumstances, we find no reason to invoke the extraordinary jurisdiction under Article 226, especially since it is not a measure to be employed where there are alternate remedies available and the assessee has not been diligent in availing such alternate remedies within the stipulated time. The law favours the diligent and not the indolent.

4. Further, the Government had come out with an



Amnesty Scheme by Circular No. 3 of 2023, by which the registered dealers, whose registrations were cancelled were permitted to restore their registration on payment of all dues between 31.03.2023 to 31.08.2023. The petitioner did not avail of such remedy also.

5. The petitioner does not have any case that the show-cause notice was not received by him. Further, it is also pertinent that the reason stated in the show-cause notice for cancellation of registration is that the petitioner has not filed returns for a continuous period of six months. The petitioner does not have a case that he had in fact filed a return in the continuous period of six months.

6. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	06.02.2024
Transmission Date	

